

INTERIM IRM PROCEDURAL UPDATE

DATE: 10/04/2011

NUMBER: WI-21-1011-1560

SUBJECT: Application with No/Insufficient Fee and/or on Obsolete Forms

AFFECTED IRM(s)/SUBSECTION(s): 21.3.8.11.5

CHANGE(s):

IRM 21.3.8.11.5 - Updated the user fee forfeiture deadline in (3) and (4).

3. If the filer does not submit the correct fee and/or form within one year, any user fee paid is forfeited and the filer must submit the full user fee amount if a new application is submitted.

EXCEPTION: If the organization paid an insufficient user fee and chooses not to pay the additional user fee, it may submit a written request for a refund of the user fee already paid (see address in (5) below). **The application process will be terminated.**

4. If LINUS indicates that the (additional) user fee was received within the one year deadline and was processed more than 30 days ago and EDS/TEDS has not been updated, prepare a Form 4442, *Inquiry Referral*, with the caller's contact information and forward it to the attention of the manager of the TEGE Adjustments Unit (fax 513-263-4330). Tell the caller to expect to be contacted within 30 days. See (6) below if the obsolete indicator is posted under the "reason for payment" code.

NOTE: There is a TEDS indicator on LINUS to identify the cases that are processed through TEDS.